Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

- 1-34. (Canceled)
- 35. (New) An image communication apparatus, comprising: an email receiving unit that receives an email;

a determining unit that analyzes the email received by the email receiving unit, and determines whether the email includes facsimile-forwarding instructing information which indicates a facsimile-forwarding destination;

a converting unit that converts the email received by the email receiving unit into facsimile data, the facsimile data including facsimile image data to be transferred to a facsimile machine of the facsimile-forwarding destination indicated by the facsimile-forwarding instructing information, if the determining unit determines that the email received by the email receiving unit includes the facsimile-forwarding instructing information;

a setting unit that sets a forwarding size upper limit of the facsimile data when the email received by the email receiving unit is facsimile-forward in the form of the facsimile data;

a facsimile forwarding control unit that facsimile-forwards the facsimile data converted by the converting unit to the facsimile-forwarding destination indicated by the facsimile-forwarding instructing information when the facsimile data converted by the converting unit does not exceed the forwarding size upper limit set by the setting unit;

a splitting unit that splits the facsimile data converted by the converting unit into a plurality of split facsimile data when the facsimile data converted by the converting unit exceeds the forwarding size upper limit; and

a split forwarding unit that forwards the plurality of the split facsimile data split by the splitting unit to the facsimile machine of the facsimile-forwarding destination indicated by the facsimile-forwarding instructing information separately, wherein

the split forwarding unit receives other data during splitting and forwarding the facsimile data.

- 36. (New) The image communication apparatus according to claim 35, wherein the setting unit sets the forwarding size upper limit in correspondence with a data size of the facsimile data converted by the converting unit.
- 37. (New) The image communication apparatus according to claim 35, wherein the setting unit sets the forwarding size upper limit in correspondence with number of pages of the facsimile data converted by the converting unit.
 - 38. (New) An image communication apparatus, comprising: an email receiving unit that receives an email;

a registering unit that registers a facsimile-forwarding destination to which the email is permitted to be facsimile-forwarded corresponding to a sender of the email;

a determining unit that analyzes the email received by the email receiving unit, and determines whether a facsimile-forwarding destination to which the email is permitted to be facsimile-forwarded corresponding to the sender of the email is registered by the registering unit;

a converting unit that converts the email received by the email receiving unit into facsimile data, the facsimile data including facsimile image data to be transferred to a facsimile machine of the facsimile-forwarding destination, if the determining unit determines that the facsimile-forwarding destination to which the email is permitted to be facsimile-forwarded corresponding to the sender of the email is registered by the registering unit;

a setting unit that sets a forwarding size upper limit of the facsimile data when the email received by the email receiving unit is facsimile-forwarded in the form of the facsimile data;

a facsimile forwarding control unit that facsimile-forwards the facsimile data converted by the converting unit to the facsimile machine of the facsimile-forwarding destination when the facsimile data converted by the converting unit does not exceed the forwarding size upper limit set by the setting unit;

a splitting unit that splits the facsimile data converted by the converting unit into a plurality of split facsimile data when the facsimile data converted by the converting unit exceeds the forwarding size upper limit; and

a split forwarding unit that forwards the plurality of the split facsimile data split by the splitting unit to the facsimile machine of the facsimile-forwarding destination registered by the registering unit separately, wherein

the split forwarding unit receives other data during splitting and forwarding the facsimile data.

- 39. (New) The image communication apparatus according to claim 38, wherein the setting unit sets the forwarding size upper limit in correspondence with a data size of the facsimile data converted by the converting unit.
- 40. (New) The image communication apparatus according to the claim 38, wherein the setting unit sets the forwarding size upper limit in correspondence with number of pages of the facsimile data converted by the converting unit.
 - 41. (New) An image communication apparatus, comprising: an email receiving unit that receives an email;

a registering unit that registers a facsimile-forwarding destination to which the email is permitted to be facsimile-forwarded corresponding to a sender of an email;

a first determining unit that analyzes the email received by the email receiving unit, and determines whether the email includes facsimile-forwarding instructing information which indicates a facsimile-forwarding destination;

a second determining unit that analyzes the email received by the email receiving unit, and determines whether a facsimile-forwarding destination to which the email is permitted to be facsimile-forwarded corresponding to the sender of the email is registered by the registering unit;

a converting unit that converts the email received by the receiving unit into facsimile data, the facsimile data including facsimile image data to be transferred to a facsimile machine of the facsimile -forwarding destination if the first determining unit determines that the email received by the email receiving unit includes the facsimile-forwarding instructing information, and converts the email received by the email receiving unit into facsimile data, the facsimile data including facsimile image data to be transferred to a facsimile machine of the facsimile-forwarding destination if the second determining unit determines that the facsimile-forwarding destination to which the email is permitted to be facsimile-forwarded corresponding to the sender of the email is registered by the registering unit;

a selection unit that selects a facsimile-forwarding destination indicated by the facsimile-forwarding instructing information if the first determining unit determines that the email received by the email receiving unit includes the facsimile-forwarding instructing information, or selects a facsimile-forwarding destination registered by the registering unit if the first determining unit determines that the email received by the email receiving unit does not include the facsimile-forwarding instructing information and the second determining unit determines that the facsimile-forwarding destination to which the email is permitted to be

facsimile-forwarded corresponding to the sender of the email is registered by the registering unit;

a setting unit that sets a forwarding size upper limit of the facsimile data when the email received by the email receiving unit is facsimile-forwarded in the form of the facsimile data; and

a facsimile forwarding control unit that facsimile-forwards the facsimile data converted by the converting unit to the facsimile machine of the facsimile-forwarding destination selected by the selection unit when the facsimile data converted by the converting unit does not exceed the forwarding size upper limit set by the setting unit.

42. (New) The image communication apparatus according to claim 41, further comprising:

a third determining unit that determines whether the facsimile-forwarding conducted by the facsimile forwarding control unit has been completed;

a fourth determining unit that determines whether the facsimile-forwarding destination selected by the selection unit is a facsimile-forwarding destination instructed by the facsimile-forwarding instructing information or a facsimile-forwarding destination registered by the registering unit; and

a reporting unit that deletes the facsimile data converted by the converting unit and sends a report of facsimile-forwarding failure by an email to the sender of the email if the third determining unit determines that the facsimile-forwarding has been failed and the fourth determining unit determines that the facsimile-forwarding destination selected by the selection unit is the facsimile-forwarding destination indicated by the facsimile-forwarding instructing information, or stores the facsimile data converted by the converting unit and sends an accumulation report by an email to the sender of the email if the third determining unit determines that the facsimile-forwarding has been failed and the fourth determining unit

determines that the facsimile-forwarding destination selected by the selection unit is the facsimile-forwarding destination registered by the registering unit.